



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 107700-000

PROPERTY LOCATION: 13301 NE Fourth Plain Blvd
Vancouver, WA 98682

PETITION: 168

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,179,600	\$	1,179,600
Improvements	\$ 5,413,100	\$	5,215,400
Personal property			
ASSESSED VALUE	\$ 6,592,700	BOE VALUE	\$ 6,395,000

Date of hearing: February 3, 2022

Recording ID# JJHW 168

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a dealership service garage located on 5.37 acres.

The representative stated that the subject property is a 74,659 square foot auto body facility, built in 2019. The estimate of value is the repair garage replacement cost new, less depreciation, which arrives at \$4,991,401. The cost analysis indicates a value of \$77.99 per square foot or \$5,822,832. The sales indicate a land value of \$831,430 or \$3.55 per square foot. The appellant submitted four comparable sales [#155753-000 sold for \$450,000 in July 2021; #119370-000 sold for \$1,600,000 in April 2021; #155768-000 sold for \$1,930,000 in January 2021; and #149166-000 sold for \$160,000 in January 2020].

The appellant requested a value of \$3,386,000 which was updated to \$5,822,832 in the additional evidence submitted.

The appellant land values do not present overwhelming evidence that the Assessors land value is in error. The cost method of calculating the value of the improvements provided by the appellant, however, does provide a clear indication of the value of those improvements after adding an additional \$3 per square foot for the sprinkler system.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$6,395,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PRO-CALIBER REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 158098-000

PROPERTY LOCATION: 10703 NE Fourth Plain Blvd
Vancouver, WA 98662

PETITION: 171

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,473,200	\$	1,473,200
Improvements	\$ 3,431,400	\$	2,462,203
Personal property			
ASSESSED VALUE	\$ 4,904,600	BOE VALUE	\$ 3,935,403

Date of hearing: February 3, 2022

Recording ID# PROCALIBER 171

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a vehicle dealership and service garage with 64,796 square feet, built in 1970, added to in 1980 and located on 3.05 acres.

The representative stated that the subject is an older looking retail property, built in 1970. The closures and uncertainty from Covid-19 inhibit sales and valuation. The property's use, age, class, type, and regional multiplier were considered in valuing the property. The estimate of value with replacement cost new, less depreciation, arrives at \$2,252,000. The cost analysis indicates a value of \$49.97 per square foot or \$3,237,959. The sales indicate a land value of \$985,756 or \$7.42 per square foot. The appellant submitted four comparable sales [#145374-000 sold for \$135,000 in November 2021; #158589-000 sold for \$1,778,010 in March 2020; #158636-000 sold for \$1,289,000 in December 2019; and #101127-000 sold for \$270,000 in August 2019].

The appellant requested a value of \$2,438,000 which was updated to \$3,237,959 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The land values assigned by the Assessor have not been overcome by the appellant land values. The cost method of valuation of the improvements as calculated by the appellant after adding \$3 per square foot for sprinklers provides a more creditable value for improvements.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

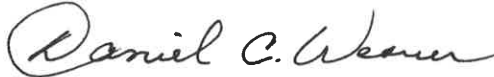
DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$3,935,403 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH VW REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 160449-000

PROPERTY LOCATION: 3500 NE Auto Mall Dr
Vancouver, WA 98661

PETITION: 173

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,079,700	\$	1,079,700
Improvements	\$ 1,754,700	\$	1,404,234
Personal property			
ASSESSED VALUE	\$ 2,834,400	BOE VALUE	\$ 2,483,934

Date of hearing: February 3, 2022

Recording ID# HANNAH VW 173

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership and service garage with 23,013 square feet, built in 2002 and located on 2.55 acres.

The representative stated that the subject is a typical Volkswagen dealership, built in 2002. The depreciation taken includes the type of facility and extra features taken into consideration. The multipliers used by the Assessor's Office compound to arrive at a value that does not reflect the market. Dealerships tend to be owner occupied, so the income approach does not apply as readily. Sales are also more complicated, as they tend to include more than real property in the price. The cost analysis indicates a value of \$94.13 per square foot or \$2,166,252. The sales indicate a land value of \$832,018 or \$7.49 per square foot. The appellant submitted four comparable sales [#145374-000 sold for \$135,000 in November 2021; #158589-000 sold for \$1,778,010 in March 2020; #158636-000 sold for \$1,289,000 in December 2019; and #101127-000 sold for \$270,000 in August 2019].

The appellant requested a value of \$1,467,000 which was updated to \$2,166,252 in the additional evidence submitted.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land.

The Assessor's land values are more similar to the appellant land details. However, the improvements indicate the appellant building details better represent the overall structures values after adding \$3 per square foot for sprinklers.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$2,483,934 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 160516-000

PROPERTY LOCATION: 7110 NE Fourth Plain Blvd
Vancouver, WA 98661

PETITION: 174

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 836,350	\$	836,350
Improvements	\$ 3,815,800	\$	3,239,314
Personal property			
ASSESSED VALUE	\$ 4,652,150	BOE VALUE	\$ 4,075,664

Date of hearing: February 3, 2022

Recording ID# JJHW 174 & 217 COMBINED

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership and service garage with 48,330 square feet, built in 1971 and located on 2 acres.

The representative stated that the subject is a dealership built in 1971, comprised of two parcels [#160516-000 & #162958-000]. It has not been significantly updated since its construction. The representative revised the collective estimate of true and fair value to include the value of the sprinkler system, for a combined estimate of \$4,513,794. The cost analysis indicates a value of \$90.29 per square foot or \$4,363,794 for the properties together. The sales indicate a land value of \$1,274,480 or \$7.89 per square foot for the properties together. The appellant submitted five comparable sales [#145374-000 sold for \$135,000 in November 2021; #158589-000 sold for \$1,778,010 in March 2020; #158636-000 sold for \$1,289,000 in December 2019; #101127-000 sold for \$270,000 in August 2019; and #158442-006 sold for \$356,250 in May 2019].

The appellant requested a value of \$2,005,000 which was updated to a collective value of \$4,363,794 in the additional evidence submitted, and updated to a collective value of \$4,513,794 at the hearing.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The Assessor's land values more clearly reflect the subject land values. However, the overall appellant cost value calculations better reflect the value of the subject improvement values after adding in approximately \$3 per square foot for sprinklers.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$4,075,664 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH JEEP-CHRYSLER REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 160552-000

PROPERTY LOCATION: 3517 NE Auto Mall Dr
Vancouver, WA 98662

PETITION: 179

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 2,341,400	\$	2,341,400
Improvements	\$ 4,284,100	\$	2,537,378
Personal property			
ASSESSED VALUE	\$ 6,625,500	BOE VALUE	\$ 4,878,778

Date of hearing: February 3, 2022

Recording ID# HANNAH JC 179

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership and service garage with 53,144 square feet, built in 1993 and located on 5.53 acres.

The representative stated that the subject was built in 1993. A buyer would not pay the assessed value for the subject property. They would likely pay less, given the as-is state of the property, with the expectation that updates would be made after the purchase to establish the dealership under the new owner. There is nothing special about the subject dealership. The added sprinklers bring the subject structure value to around \$2,500,000. The cost analysis indicates a value of \$76.21 per square foot or \$4,050,104. The sales indicate a land value of \$1,702,726 or \$7.07 per square foot. The appellant submitted four comparable sales [#145374-000 sold for \$135,000 in November 2021; #158589-000 sold for \$1,778,010 in March 2020; #158636-000 sold for \$1,289,000 in December 2019; and #101127-000 sold for \$270,000 in August 2019].

The appellant requested a value of \$3,426,000 which was updated to \$4,050,104 in the additional evidence submitted, which was updated to \$4,202,726 at the hearing.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The Assessor's land values are more appropriate for the subject land value. However, the quality and depreciation factors make a major difference in the value of the improvements. The appellant's cost calculations provide more realistic valuation of the improvements after adding approximately \$3 per square foot for sprinklers.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$4,878,778 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH MITSUBISHI REAL PROPERTY LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 162916-000

PROPERTY LOCATION: 3400 NE Auto Mall Dr
Vancouver, WA 98661

PETITION: 182

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,185,550	\$	1,185,550
Improvements	\$ 1,852,600	\$	1,528,499
Personal property			
ASSESSED VALUE	\$ 3,038,150	BOE VALUE	\$ 2,714,049

Date of hearing: February 3, 2022

Recording ID# HANNAH MRP 182

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a car dealership and service garage with 21,145 square feet, built in 1998 and located on 2.8 acres.

The representative stated that the subject structure with the inclusion of sprinklers has a value of \$1,530,000. The cost analysis indicates a value of \$115.15 per square foot or \$2,375,876. The sales indicate a land value of \$909,272 or \$7.46 per square foot. The appellant submitted four comparable sales [#145374-000 sold for \$135,000 in November 2021; #158589-000 sold for \$1,778,010 in March 2020; #158636-000 sold for \$1,289,000 in December 2019; and #101127-000 sold for \$270,000 in August 2019].

The appellant requested a value of \$1,573,000 which was updated to \$2,375,876 in the additional evidence submitted, and updated to \$2,439,272 at the hearing.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, cost analysis determinations, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The Assessor's land values are supported by comparable sales of land. However, the appellant's cost calculations provide a better overall value of the improvements after adding \$3 per square foot for sprinklers.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$2,714,049 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

Pivotal Tax Solutions
C/O Austin Glidewell
202 N Lindsay Rd Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 162958-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #53 SEC 19 T2N R2EWM 2.06A M/L

PETITION: 217

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 969,100	\$	969,100
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 969,100	BOE VALUE	\$ 969,100

Date of hearing: February 3, 2022

Recording ID# JJHW 174 & 217 COMBINED

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Appellant's Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.06-acre parcel of bare land.

The representative stated that the subject is a dealership built in 1971, comprised of two parcels [#160516-000 & #162958-000]. It has not been significantly updated since its construction. The representative revised the collective estimate of true and fair value to include the value of the sprinkler system, for a combined estimate of \$4,513,794. The cost analysis indicates a value of \$90.29 per square foot or \$4,363,794 for the properties together. The sales indicate a land value of \$1,274,480 or \$7.89 per square foot for the properties together. The appellant submitted five comparable sales [#145374-000 sold for \$135,000 in November 2021; #158589-000 sold for \$1,778,010 in March 2020; #158636-000 sold for \$1,289,000 in December 2019; #101127-000 sold for \$270,000 in August 2019; and #158442-006 sold for \$356,250 in May 2019].

The appellant requested a value of \$2,005,000 which was updated to a collective value of \$4,363,794 in the additional evidence submitted, and updated to a collective value of \$4,513,794 at the hearing.

The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, and comparable sales data for land. The appellant disagreed with the appraiser's findings.

The Assessor's land comparable sales support the assessed value of \$969,100.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$969,100 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 23, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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